



## Transaction Privilege Tax Changes and News

This publication is an informational notice included with the August 2003 Transaction Privilege Tax Return.

### Town of Wickenburg

**Effective October 1, 2003:** The Mayor and Town Council of the Town of Wickenburg passed ordinance number 899. Ordinance 899 increases the Wickenburg Town Privilege Tax from **1% to 1.70%**. The tax rate increase affects the following classifications:

Advertising; Amusements; Construction Contracting; Feed at Wholesale; Job printing; Manufactured buildings; Timbering & other extraction; Publishing; Rental Occupancy; Hotels; Rental of real property; Rental of tangible personal property; Restaurants and Bars; Retail sales; Telecommunications; Transporting for hire; and Utilities.

Ordinance 899 adopted Local Option V which modifies Section 9A-460-Retail Sales, of the Town Tax Code. Option V, imposes a two-tier tax on retail sales for single items with a cost of \$10,000 or more.

If a **single item** is sold at a cost of **\$10,000** or more, the privilege tax, under the retail tax classification, will be imposed at a rate of **1.19%**. This will be reported under **Code WB4**.

**All other retail items will remain taxable at 1.70% and reported under Code WB.**

This increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of the ordinance.

**Pre-existing contracts** should be reported using **CODE WB9** at a rate of **1%**.



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Evading state taxes is not only a serious crime, it hurts everyone in Arizona. People who fail to pay a fair share cause other taxpayers to pay more or citizens to receive less service. The state of Arizona is providing taxpayers a rare opportunity to file back taxes with reduced interest and no civil penalties. File your amnesty application today before time runs out!

Arizona Tax Amnesty Program 2003  
September 1 – October 31

[www.taxamnesty.az.gov](http://www.taxamnesty.az.gov)

Phoenix area 602-364-3550

Toll free from area codes 520 & 928 1-800-352-4090



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